



NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

REPORT ON THE FINANCIAL AUDIT 1999-2004

APPENDIX 9: REPRESENTATION LETTERS

Presented to

The National Stakeholder Working Group

by

Hart Nurse Ltd

in association with

SS Afemikhe & Co

Final Submission

November 2006

Information as at 15th November 2006

The report and all appendices relating to the report are intended for the use of the National Stakeholder Working Group of the NEITI for the purpose of that initiative and are not to be relied upon by other parties.

NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE**FINANCIAL AUDIT 1999-2004: Representation Letters****CONTENTS**

1	Addax		Not received
2	Agip	12 th April 2006	
3	AENR	(refer to NAOC)	
4	Amni		Not received
5	Atlas	10 th November 2006	
6	Chevron	3 rd April 2006	
7	Con Oil	1 st November 2006	
8	Continental	2 nd November 2006	
9	Dubri	12 th April 2006	
10	Elf	6 th April 2006	
11	Express Oil	11 th November 2006	
12	Mobil	12 th April 2006	
13	Moni Pulo		Not received
14	NAE	10 th November 2006	
15	NLNG	10 th November	
16	NNPC, NPDC		Not received
17	Ocean Energy	10 th November 2006	
18	Panocean	27 th March 2006	
19	Petrobras	15 th November 2006	
20	Phillips Oil Co	18 th April 2006	
21	SPDC	16 th August 2006	
22	SNEPCO		Not received
23	StatOil		Not received
24	Agip Energy	10 th November 2006	

Incorporated in Nigeria - RC 2974
Head Office: Plot PC 23, Engineering Close
Victoria Island - Lagos - Nigeria
Mail: P. O. Box 1268 - Lagos.
Telephone: 2600100-9 or 2621600-9
Telex: 28734 AGIP NG - 28776 ENI NG

District: Mile 4, Ikwerre Road - Port Harcourt
Mail: P. O. Box 923 - Port Harcourt
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Abuja: Plot 248, Cadastral Zone "A" Phase I
Central Business District,
Abuja - Nigeria.
Mail: P.M.B. 514 - Abuja
Telephone: 2349665
Fax: 2349668



Lagos; April 12, 2006

4.S. AFEMIKHE & CO
CHARTERED ACCOUNTANT



Hart Nurse Ltd
8 Temple Square, Aylesbury, Bucks, HP 20 2QH UK

SS Afemikhe & Co
Modupe Johnson Crescent,
Surulere, Lagos, Nigeria

Dear Sirs,

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI) REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

1. we have fully declared, in the templates returned to you, the financial amounts paid and/or received by us as regards the respective financial flows in the specified periods;
2. there were no other direct or indirect financial flows that would fall to be reported under other heads (ie: amounts not reported because we considered that they did not fall within the scope of financial flows defined on the issued templates);
3. no further payment was made by the company to any official of the Federal Republic of Nigeria, or of agencies thereof, aimed at securing benefits for the company;
4. after making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully,

A. Panza
On behalf of the board of directors

London Representative Office:

1c Barnes High Street
London SW13 9LB, UK

Tel: +44 (0)20 8878 0212
Fax: +44 (0)20 8878 0270



Hart Nurse Ltd

8 Temple Square,
Aylesbury, Bucks,
HP 20 2QH UK

Lagos Representative Office:
Plot 8, Water Corporation Way
Off Ligali Ayorinde Street
Oniru Estate, Victoria Island
Lagos, Nigeria

Tel: +234 1 320 4728 / 4729
Fax: +234 1 320 4730

November 10, 2006

SS Afemikhe & Co

Modupe Johnson Crescent,
Surulere, Lagos,
Nigeria.

Dear Sirs,

**NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI)
REPRESENTATION OF FULL DISCLOSURE.**

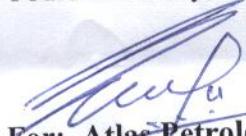
In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, Concerning a retaliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry for years 1999 – 2004, we confirm that to the best of our knowledge and belief:

1. We have fully declared, in the templates returned to you, the financial amounts paid and/or received by us as regards the respective financial flows in the specified periods;
2. There were no direct or indirect financial flows that would gall to be reported under other heads (i.e. amounts not reported because we considered that they did not fall with the scope of financial flows defined on the issue templates);
3. No further payment was made by the company to any official of the Federal Republic of Nigeria, or of agencies thereof, aimed at securing benefits for the company;
4. After making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

ATENMIKHT NTAU
REED 2006

We confirm that the above representation are made on the basic of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting document, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully,



**For: Atlas Petroleum International Limited,
Emeka Gbule.
General Manager.**



April 3, 2006

Chevron Nigeria Limited
2 Chevron Drive
Lekki Peninsula
P.M.B. 12825
Lagos, Nigeria
Tel (01) 366 0000
Fax (01) 366 7709 (01) 366 7710
(01) 260 0395

The Managing Director
Hart Nurse Ltd
8 Temple Square, Aylesbury,
Bucks, England HP20 2QH

SS Afemikhe & Co
Plot 46, Ishawu Adewale Street
Off Modupe Johnson Crescent,
Surulere, Lagos, Nigeria

Dear Sirs:

**Nigeria Extractive Industry Transparency Initiative (NEITI)
Representation of Full Disclosure**

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

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4. after making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Very truly yours,

C. A. Taylor

General Manager, NNPC/CNL JV

1st November, 2006

Hart Resources Limited
8, Temple Square
Aylesbury, Bucks
HP 20 2QH
UK

Plot 289, Ajose Adeogun Street, P. M. B. 80027, Victoria Island, Lagos, Nigeria.
Tel: (234-1-)2616282, 2623508-9, Fax: (234-1-)2611736

Email: conoil@rcl.nig.com

75, Airport Road, Block 21, Kpohraror Estate, Warri, Delta State, Nigeria
Tel./Fax. (234-53) 254943

Dear Sir

**NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI)
REPRESENTATION OF FULL DISCLOSURE**

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999 – 2004, we confirm that to the best of our knowledge and belief:

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4. after making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully
CONOIL PRODUCING LIMITED


M. E. OMATSOLA
ON BEHALF OF THE BOARD OF DIRECTORS

cc: **SS Afemikhe Consulting Limited**
Plot 146, Ishawu Adewale Street
Off Modupe Johnson Crescent
Surulere, Lagos, Nigeria

Continental Oil and Gas Limited

C/O PLOT 289 AJOSE ADEOGUN STREET,
P.M.B. 80027, VICTORIA ISLAND,
LAGOS, NIGERIA
TEL : 234 – 1 – 2616282, 2623508
FAX : 234 – 1 – 2611736

2nd November, 2006

Hart Resources Limited
8, Temple Square
Aylesbury, Bucks
HP 20 2QH
UK

Dear Sir

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI) REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999 – 2004, we confirm that to the best of our knowledge and belief:

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3. no further payment was made by the company to any official of the Federal Republic of Nigeria, or of agencies thereof, aimed at security benefits for the company;
4. after making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully
CONTINENTAL OIL & GAS LIMITED



**ANTHONY NWOSU
ON BEHALF OF THE BOARD OF DIRECTORS**

cc: SS Afemikhe Consulting Limited
Plot 146, Ishawu Adewale Street
Off Modupe Johnson Crescent
Surulere, Lagos
Nigeria



IRN108126

DUBRI OIL COMPANY LIMITED
13A, A. J. MARINHO DRIVE,
VICTORIA ISLAND ANNEXE,
P. M. B. 12860, LAGOS, NIGERIA
TEL: 2703414, 2703415
FAX: 2703413, 7740258

12th April, 2006

Hart Nurse Ltd
8, Temple Square, Aylesbury, Bucks, PH 20 2QH UK

SS Afemikhe Co
Modupe Johnson Crescent
Surulere, Lagos , Nigeria



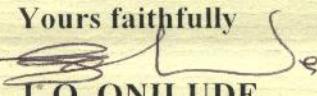
Dear Sirs,

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI)
REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999 – 2004, we confirm that to the best of our knowledge and belief:

1. we have fully declared, in the templates returned to you, the financial amounts paid and/or received by us as regards the respective financial flows in the specified periods;
2. there were no other direct or indirect financial flows that would fall to be reported under other heads(i.e amounts not reported because we considered that they did not fall within the scope of financial flows defined on the issued templates).
3. no further payment was made by the company to any official of the Federal Republic of Nigeria, or of agencies thereof, aimed at securing benefits for the company;
4. after making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully

J. O. ONILUDE

ELF PETROLEUM NIGERIA LIMITED

MD.06/045

6th April, 2006

Hart Nurse Ltd
8 Temple Square, Aylesbury, Bucks, HP 20 2QH UK

SS Afemikhe & Co.
Modupe Johnson Crescent,
Surulere, Lagos, Nigeria

Dear Sirs,

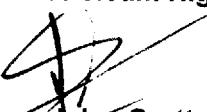
NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI) REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

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2. there were no other direct or indirect financial flows that would fall to be reported under other heads (ie: amounts not reported because we considered that they did not fall within the scope of financial flows defined on the issued templates);
3. in line with our corporate policy, no further payment was made by the company to any official of the Federal Republic of Nigeria, or of agencies thereof, aimed at securing benefits for the company;
4. in line with our corporate policy, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

We confirm that the above representations are made on the basis of enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully,
For: Elf Petroleum Nigeria Limited


J. Marraud des Grottes
Managing Director/Chief Executive

ELF PETROLEUM NIGERIA LIMITED - RC No 2979
Lagos Office: 35 Koko Abayomi Street, Victoria Island, P.O. Box 927, Lagos.
Tel: 234 (01) 2623720 (19 lines), Fax: 234 (01) 2623744.

Port-Harcourt Office: Plot 25, Trans Amadi Industrial Layout, P.M.B 5160 and P.O.box 696, Port-Harcourt.
Tel: 234 (084) 236310-23, Fax: 234 (084) 238955.

Abuja Office: Total House II, Plot 247 Herbert Macaulay Way, P.O. Box 11320, Central Business District, Abuja.
Tel: 234 (09) 2345401-8, Fax: 234 (09) 2348457.

Directors: Jean Privey (French) (Chairman), Jacques Marraud des Grottes (French) (Managing), Adekunle Ali (Executive),
Thierry Bourgeois (French) (Executive), Louis Caillard (French), Emmanuel Chiejina (Executive), Francois Rafin (French) (Executive),
Jean Paul Juguet (French), Jean Marie Masset (French).





EXPRESS PETROLEUM AND GAS COMPANY LIMITED

RC 154941

KANO OFFICE:

Dantata House
66/67, Murtala Mohd. Way,
P. O. Box 84, Kano-Nigeria.
Tel: (064) 635951 - 4
Fax: (064) 632060

HEAD OFFICE: 11, Babatunde Jose Road, (Former Festival Road)
Victoria Island Lagos, Nigeria.
Tel: (01) 2615838, 2615115, Fax: (01) 2616077

**E
P
G
A**

11th November 2006

Hart Nurse Ltd,
8 Temple Square, Aylesbury, Bucks
HP 20 2QH UK

SS Afemikhe & Co,
Modupe Johnson Crescent,
Surulere, Lagos,
Nigeria.

Dear sirs,

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI) REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's Oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

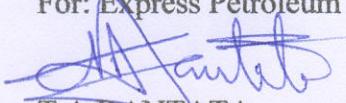
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3. no further payment was made by the company to any official of the Federal Republic of Nigeria, or of agencies thereof, aimed at securing benefits for the company;

4. after making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you,, had it been made by the company itself.

We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you .

Yours faithfully,

For: Express Petroleum and Gas Company Limited



T.A.DANTATA
Managing Director

Mobil Producing Nigeria Unlimited

Mobil House, Lekki Expressway
Victoria Island, PMB 12054, Lagos, Nigeria
234 1 262 1640 Tel
234 1 262 1660 Tel
234 1 262 1733 Fax

April 12, 2006



Hart Nurse Ltd
8 Temple Square, Aylesbury, Bucks, HP20 2QH UK

SS Afemikhe & Co
Modupe Johnson Crescent,
Surulere, Lagos, Nigeria

Dear Sirs,

RECEIVED 24 APR 2006

**NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI)
REPRESENTATION OF FULL DISCLOSURE**

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

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We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Very Truly Yours,

John P. Chaplin
Chairman/Managing Director

Chairman & Managing Director: John P. Chaplin (UK); Directors: Ian F. Edwards (Australia); Babajide Agbabiaka
J. Enakhe Aken'ova; Udom U. Inyo; Emmanuel I. Kachikwu; Cyril A. Odu

RC 6284

An ExxonMobil Subsidiary

Hart Group, Final Report
Page 13 of 22

Incorporated in Nigeria - RC 299647
 Head Office: Plot PC 23, Engineering Close
 Victoria Island - Lagos - Nigeria
 Mail: P. O. Box 1268 - Lagos.
 Telephone: 2600100-9 or 2621600-9
 Telex: 28734 AGIP NG - 28776 ENI NG

District: Mile 4, Ikwerre Road - Port Harcourt
 Mail: P. O. Box 923 - Port Harcourt
 Telephone: 236400-19



Ref: FID/IAUD/LO/1209

Hart Nurse Ltd
 8 Temple Square, Aylesbury, Bucks, HP 20 2QH UK

SS Afemikhe & Co
 Modupe Johnson Crescent,
 Surulere, Lagos, Nigeria

Dear Sirs,

**NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI)
 REPRESENTATION OF FULL DISCLOSURE**

In connection with the financial audit being undertaken for the National Stakeholder Working Group of NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

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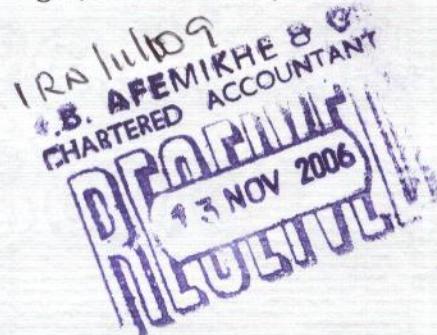
We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully,

A. Panza

On behalf of the board of directors

Lagos, November 10, 2006





RC 130,849

REGISTERED OFFICE:

C & C Towers, Plot 1684,
Sanusi Fafunwa Street, Victoria Island,
P.M.B. 12774 (Marina) Lagos, Nigeria
Tel: (01) 2624190-4, 2624556, 2617180,
2617223, 2617305, 2617029, 2611026,
Fax: 01-2617541, 01-2617146.
Telex: 28350, 28135
www.nigerialng.com

10th November 2006

Hart Resources Limited
8, Temple Square,
Aylesbury, Bucks, HP
20 2QH
United Kingdom

S.S Afemikhe Consulting Limited
Modupe Johnson Crescent,
Surulere, Lagos
Nigeria

Dear Sirs,

**Re: NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE
(NEITI) – REPRESENTATION OF FULL DISCLOSURE**

In connection with the financial audit being undertaken for the National Stakeholder Working Group of NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry for the years 1999-2004, we confirm to the best of our knowledge and belief that:

1. we have fully declared in the templates returned to you, the financial amounts paid and/or received by us as regards the respective financial flows in the specified periods;
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We confirm that the above representations are made on the basis of extensive enquiries of Management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully,
for: **NIGERIA LNG LIMITED**



DR. CHRIS HAYNES
MANAGING DIRECTOR/CEO

Ocean Energy Nigeria Limited

Knorr Marina Compound
Plot 296, Ozumba Mbadiwe Street
Victoria Island
Lagos, Nigeria.
Tel: 234-1-5558400, 4610375
Fax: 234-1-5558410, 4610379



November 10, 2006

Hart Nurse Ltd
8, Temple Square, Aylesbury,
Bucks, HP 20 2QH, UK

SS Afemikhe & Co
Plot 46, Ishawu Adewale Street
Off Modupe Johnson Crescent
Surulere, Lagos

Dear Sirs,

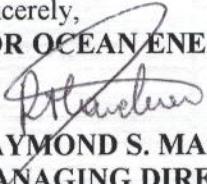
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI) REPRESENTATION OF FULL DISCLOSURE

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We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Sincerely,
FOR OCEAN ENERGY NIGERIA LTD


RAYMOND S. MARCHAND
MANAGING DIRECTOR

IRN 111106
S.B. AFEMIKHE &
CHARTERED ACCOUNTANT
RECORDED
13 NOV 2006
RECORDED



Pan Ocean Oil Corporation (Nigeria)

The Ark Towers
Plot 17 Ligali Ayorinde Avenue
Victoria Island
P.O. Box 93
LAGOS, NIGERIA
Tel: 4616030 - 9 (10 Lines), 2610494, 2610906, 2612633
Fax: 4616075, 4616046
Email: info@poocng.com
Website: www.panoceanoilnigeria.com

27th March, 2006

S. AFEMIKHE & C
CHARTERED ACCOUNTANT



The Managing Director
Hart Nurse Limited and S. S. Afemikhe & Co.
Plot 46, Ishawu Adewale Street
Off Modupe Johnson Crescent
Surulere
Lagos

Dear Sirs,

RE: NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI) REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that in accordance with our records and to the best of our knowledge:

1. we have fully declared, in the templates returned to you, the financial amounts paid and/or received by us as regards the respective financial flows in the specified periods;
2. there were no other direct or indirect financial flows that would fall to be reported under other heads (i.e. amounts not reported because we considered that they did not fall within the scope of financial flows defined on the issued templates);
3. no further payment was made by the company to any official of the Federal Republic of Nigeria, or of agencies thereof, aimed at securing benefits for the company;
4. after making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

Yours faithfully,
PAN OCEAN OIL CORPORATION (NIGERIA)

A handwritten signature in black ink, appearing to read 'DR. F.A. FADEYI'.

DR. F.A. FADEYI
CHAIRMAN/MANAGING DIRECTOR
BA/boo



PETROBRAS

Petroleo Brasileiro Nigeria Limited

RC: 322,270

Plot 98, Adeola Odeku Street
Sapetro Towers, 4th and 5th Floors
Victoria Island, Lagos - Nigeria

Tel (01) 4611136-8 (01) 2627321-3
Fax (01) 461-8988 (01) 4611140

November 15, 2006

PBN 804/2006

The Manager
Hart Nurse Limited
8, Temple Square
Aylesbury, Bucks
HP 20 2QH UK

Dear Sirs,

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI)
REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

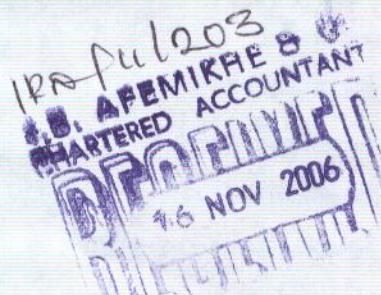
1. we have fully declared, in the templates returned to you, the financial amounts paid and/or received by us as regards the respective financial flows in the specified periods;
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3. no further payment was made by the company to any official of the Federal Republic of Nigeria, or of agencies thereof, aimed at securing benefits for the company;
4. after making appropriate enquiry, no payment was made by any third party to any of the relevant agencies of the Federal Republic of Nigeria or officials thereof on behalf of the company that would have been required to be disclosed to you, had it been made by the company itself.

We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Sincerely yours,

Wilson De Oliveira Senna
Finance Manager
Petroleo Brasileiro Nigeria Limited

Wilson Senna
Finance Manager
Petroleo Brasileiro Nigeria Ltd.





PHILLIPS OIL COMPANY (NIGERIA) LIMITED

IBTC PLACE
WALTER CARRINGTON CRESCENT,
VICTORIA ISLAND, P.M.B. 12612 LAGOS, NIGERIA

TELEPHONE 2622226, 2622231, 2622248
FAX 2611423, 2622250, 2611874.

18 April, 2006

Hart Nurse Ltd
8 Temple Square, Aylesbury, Bucks, HP 20 2QH UK

SS Afemikhe & Co
Modupe Johnson Crescent,
Surulere, Lagos, Nigeria

Directors:

J. T. Creeger
H. I. McGee
R. O. Manning
T. L. Maxey
N. F. C. Walker
A. O. Ogunbanjo

Company Registration
No. 5975



Dear Sirs,

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI) REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

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We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Todd Creeger".

Todd Creeger
Managing Director



Hart Nurse Ltd
8 Temple Square, Aylesbury, Bucks, HP 20 2QH UK

SS Afemikhe & Co
Modupe Johnson Crescent,
Surulere, Lagos, Nigeria

The Shell Petroleum Development
Company of Nigeria Limited
JV Controller
Industrial Area, Old Aba Road,
P O Box 263, Port Harcourt
Nigeria
Tel +234-(0)84-422238 22238
TeleFax +234-(0)84-422050
Internet www.shellnigeria.com

16th August, 2006

Dear Sirs,

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI)
REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of the NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

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We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully,
The Shell Petroleum Development Company of Nigeria Limited

Anolu O.M. Jonathan
JV Controller

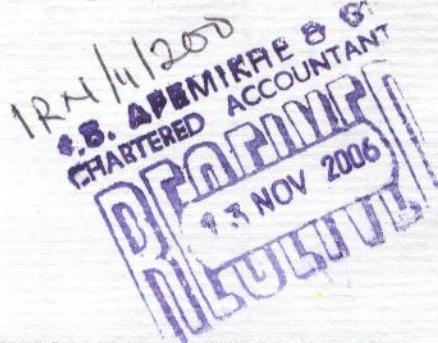
Incorporated in Nigeria - RC 33455
Head Office: Plot PC 23, Engineering Close
Victoria Island - Lagos - Nigeria
Mail: P. O. Box 50810 Ikoyi - Lagos.
Telephone: 2600100-9 or 2621600-9
Telex: 28782 AGIPER NG - 28776 ENI NG.

District: Mile 4, Ikwerre Road - Port Harcourt
Mail: P. O. Box 923 - Port Harcourt
Telephone: 236400-19



Ref: FID/IAUD/LO/1211

Lagos, November 10, 2006



Hart Nurse Ltd
8 Temple Square, Aylesbury, Bucks, HP 20 2QH UK

SS Afemikhe & Co
Modupe Johnson Crescent,
Surulere, Lagos, Nigeria

Dear Sirs,

NIGERIA EXTRACTIVE INDUSTRY TRANSPARENCY INITIATIVE (NEITI) REPRESENTATION OF FULL DISCLOSURE

In connection with the financial audit being undertaken for the National Stakeholder Working Group of NEITI, concerning a reconciliation of the revenue flows as received by the relevant agencies of the Federal Republic of Nigeria with all payments made by participants in Nigeria's oil industry and gas industry for years 1999-2004, we confirm that to the best of our knowledge and belief:

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We confirm that the above representations are made on the basis of extensive enquiries of management and staff with the relevant knowledge and experience, including where appropriate the inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of these representations to you.

Yours faithfully,

A. Panza

On behalf of the board of directors

Hart Group, Final Report
Page 22 of 22